## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application;

- (Currently Amended) An audio reproducing apparatus, comprising:
- a <u>first signal processing</u> <u>distributing</u> circuit <u>for</u> <u>processing</u> <u>receiving</u> input audio signals of N channels;

generating and processing means for inputting including left channel directional components and right channel directional components of output audio signals of he first signal processing circuit and including a sound field image signal, for said distributing circuit field image signal to produce at least two processed signals for adding to at least some of said input audio signals and for generating audio signals of N-1 channels that represent positions of sound images corresponding to the left channel direction directional components and right channel directional components as sound image components;

a second first signal processing circuit for processing the audio signals of N-1 channels output from the generating and processing means distributing circuit on each channel so as to produce output audio signal shaving signals having an equivalent sound field of M (where M  $\sim$  N-1) electrical - acoustic converting units;

first signal processing means for receiving the output audio signals of the second signal processing circuit and localizing the sound images of the audio signals at any

## position of a listener; and

<u>a</u> second signal processing means <u>circuit</u> for receiving the audio signals from the first signal processing means <u>circuit</u> and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both ears of the listener,

wherein the output audio signals of the second signal processing means circuit are reproduced with the M electric - acoustic converting units.

- 2. (Currently Amended) An audio reproducing apparatus, comprising:
- a first signal processing distributing circuit for processing receiving input audio signals of N channels; including a sound field image signal, the distributing circuit including a variable attenuating circuit for inputting left channel directional components and right channel directional components of output audio signals of the first signal processing circuit, receiving the sound field image signal, whereby varying amounts of the sound images corresponding to the left channel directional components as sound image components, and field image signal are added to at least some of the audio signals of N channels, said distributing circuit outputting audio signals that represent positions of the sound images of N-1 channels;

a second <u>first</u> signal processing circuit for processing <u>the</u> audio signals <u>of N-1 channels</u> output from <del>variably the</del> <del>variable attenuating</del> <u>the distributing</u> circuit on each channel

so as to produce output audio signals having an equivalent sound field of M (where M N N-1) electrical - acoustic converting units;

first signal processing means for receiving output audio signals of the second signal processing circuit and localizing sound images of the audio signal at any position of a listener; and

<u>a</u> second signal processing means <u>circuit</u> for receiving the audio signals from the first signal processing means <u>circuit</u> and equivalently processing the audio signals corresponding to transfer functions from the M electric - acoustic converting units to both ears of the listener,

wherein the output audio signals of the second signal processing means circuit are reproduced with the M electric - acoustic converting units.

## 3. - 7. (Cancelled)

- 7. (Cancelled).
- 8. (Currently Amended) The audio reproducing apparatus as set forth in claims 1 or 2, further comprising:

output means for supplying the output audio signals of the first signal processing circuit  $\underline{\text{to an}}$  outside of the apparatus;

detecting means for detecting a motion of the head of the listener;

controlling means for controlling the second signal processing means circuit corresponding to an output signal of the detecting means; and

means for wirelessly supplying the output audio signals of the second signal processing circuit to the M electric - acoustic converting units.